

ARIZONA BOARD OF APPRAISAL

1400 West Washington, Suite 360

Phoenix, Arizona 85007

(602) 542-1539 FAX (602) 542-1598

EMAIL: appraisal@appraisal.state.az.us WEBSITE: www.appraisal.state.az.us

PROPERTY TAX AGENT VIOLATION COMPLAINT

The information provided by this form will permit the Arizona Board of Appraisal to investigate the violations alleged. Please mail or hand-deliver this completed form to the above address in a sealed envelope.

Please include as much specific detail as practicable. Attach additional information and supporting documentation available (i.e., mass appraisal report, property tax assessment and data, etc.). Your Complaint will be acknowledged if your name and address are provided. Please be advised that this complaint and your name and address will become part of the public record.

I. General Information

- A. Name of Property Tax Agent:** _____
- B. Agent's Registration No.:** _____
- C. Identify Property Involved in Complaint.** (Please be as specific as possible, i.e., property address, legal description and/or assessor parcel number(s).)

II. Statutory Violations

- A. Did the Tax Agent commit an act or is the Tax Agent responsible for an omission involving fraud or knowing misrepresentation with the intent to obtain a benefit?** (If so, identify the nature of the act or omission, date, and parties who heard or saw the act or would be able to testify about the omission.)

- B. Did the Tax Agent prepare or file documents, or provide evidence, in a property valuation appeal without authority of the property owner or without submitting appropriate authorization forms, or otherwise infer or imply representation of a person or firm that the agent does not represent?** (If so, please describe and attach relevant documents.)

- C. **Did the Tax Agent knowingly submit false or erroneous information in a property valuation appeal?** (If so, please identify the false information and attach a copy of the documentation to this Complaint.)

- D. **Did the Tax Agent engage in an activity that led to a conviction for crime involving the tax profession?** (If so, please include copies of conviction records.)

- E. **Did the Tax Agent operate beyond the boundaries of an agreed relationship with an employer or a client?** (If so, please describe and attach copy of written agreement.)

- F. **Did the Tax Agent violate the confidential nature of the property tax agent-client relationship beyond what is permitted by law?** (If so, please specify.)

- G. **Did the Tax Agent inappropriately offer or accept anything of value with the intent of inducing or in return for a specific action?** (If so, please describe the incident and provide supporting documentation, if any.)

- H. **Did the Tax Agent assign, accept, or perform a tax assignment that was contingent upon producing a predetermined analysis or conclusion?** (If so, please describe.)

I. Did the Tax Agent issue an appraisal analysis or opinion in performance of a tax assignment without disclosing any actual bias or with accommodation of personal interest? (If so, please describe undisclosed bias or conflict of interest and provide any supporting documentation.)

J. Did the Tax Agent willfully furnish inaccurate, deceitful or misleading information or willfully conceal material information in the performance of the tax assignment? (If so, please describe incident and provide supporting documentation, if any.)

K. Did the Tax Agent prepare or use in any manner, a resume or statement of professional qualifications that was misleading or false? (If so, please describe and provide supporting documentation.)

L. Did the Tax Agent promote his practice or solicit assignments by using misleading or false advertising? (If so, please attach advertisement.)

M. Did the Tax Agent solicit a tax assignment by assuring a specific result or by stating a conclusion without prior analysis of the facts? (If so, please describe and attach supporting documentation, if any.)

N. Did the Tax Agent perform an appraisal as defined by A.R.S. § 32-3601 without appropriate licensure or certification by the Board as an appraiser? (If so, please provide a copy of appraisal.)

III. Complainant's Acknowledgment

Name of Person filing Complaint: _____

Address and Daytime Telephone Number: _____

By signing below, the undersigned asserts that the information contained in this Complaint is true to the best of his or her knowledge and belief and recognizes that his or her name and the nature of this Complaint may become part of the public record.

Signature: _____

Date: _____